## I-CUSTOMS TARIFF

Customs duties is calculated according to customs tariff in effect at the date of beginning of the customs liability.

**Customs Tariff** shall comprise:

(a) the Turkish Customs Tariff Nomenclature adopted by the Council of Ministers;

(b) Any other nomenclature which is wholly or partly based on the Turkish Customs Tariff Nomenclature or which adds sub-divisions to it, and which is established for the application of tariff measures relating to trade in goods;

(c) The rates and other items of charge covered by the Turkish Customs Tariff Nomenclature as regards
- customs duties; and
- import duties laid down under the specific arrangements regarding the agricultural policy or and processed agricultural products;

(d) the preferential tariff measures contained in agreements which Turkey has concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment;

(e) preferential tariff measures adopted unilaterally by Turkey in respect of certain countries, group of countries or territories;

(f) suspensive measures providing for a reduction in or relief from import duties chargeable on certain goods;

(g) other tariff measures apart from above.

### 1-Tariff Classification of Goods

The tariff classification of goods shall be the determination, according to rules in force, of:

a)The subheading of the Turkish Customs Tariff Nomenclature or the subheading of any other nomenclature which is wholly or partly based on Turkish Customs Tariff Nomenclature or which adds any sub-division to it, and which is established application of tarif measures relating to trade in goods.

b)The subheading of any other nomenclature which is wholly or partly based on Turkish Customs Tariff Nomenclature or which adds any sub-division to it, and which is established by the Council of Minister decisions governing specific fields with a view to the application of measures other than tarif measures relating to trade in goods,
under which the aforesaid goods are to be classified.

### 2-Examination of Goods

According to Customs Law No.4458, goods shall be examined in warehouses or in places designated or approved by the customs authorities. The procedures and principals regarding examination of goods in any other place shall be designated by customs legislations.

Transport of the goods to the places where they are to be examined and samples are to be taken, and all the handling necessitated by such examination or taking of samples, and packaging and sending of samples shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant. The declarant shall be entitle to be present when the goods are examined and when samples are taken.
Where they deem it appropriate, the customs authorities shall require the declarant to be present or represented when the goods are examined or samples are taken in order to provide them with the assistance necessary to facilitate such examination or taking of samples.
Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect there of but shall bear the costs of their analysis or examination. Declarant shall bear the costs of the analysis or examination which are done either in customs labarotaries or in outward labaroteries by the customs authorities.
The samples remaining from the analysis, in the case they are not taken back within one month after the results have been stated to the person concerned, shall be deemed to be left to the customs.

**3- Objection to The Analysis and Second Analysis**

Within 15 days as from the notification, any person shall have the right to appeal in writing before the Regional Directorate for Customs against the chemical analysis results taken as a basis in the calculation of the customs duties notified to the relevant persons.

Upon an appeal, second analysis shall be made by two chemists other than the chemist who works in the laboratory where he made the first analysis. Upon request, the customs administrations shall authorize an observer chemist who is not a customs chemist, to be involved in the second analysis.

Where an appeal has been lodged against the analysis made in the customs laboratories in which not more than three chemists work, the second analysis shall be made in the laboratory in which at least two chemists work and which is affiliated to the nearest customs administration.

The result of the second analysis shall be precise in respect of the determination of technical features and nature of the goods.

**4- Penalties Regarding Tariff Disputes**

As a result of the examination of the declaration and post-clearence control conducted In respect of goods placed under the free circulation procedure or the temporary importation procedure with partial relief, :

if a difference between the amount of duties calculated on the basis of the declaration and the amount of duties determined as a result of the examination, is more than 5 %; and if a discrepancy is established in terms of the applicable customs tariff provided in the Article 15 or in terms of the quantity in the units such as number and weight;

a fine amounting to a threefold of the difference shall be charged in addition to the amount of duties chargeable.

## II- BINDING TARIFF INFORMATION

According to Customs Law No.4458, economic operators can request Binding Tariff Information for;

a) the determination of import or export taxes
b) The calculation of drawback of export duties and all other import-export payments within the context of agricultural policy
c) the usage of import, export or advanced fixing certificates that is submitted in the course of customs procedures for registration of customs decleration provided that documents are given as mentioned tarif and origin information

Binding Tariff Information is issued by Undersecreteriat of Customs and authorised customs directorates thereon written request.

Binding Tariff Information shall be binding on the customs authorities only in respect of goods on which customs formalities are completed after date on which the information was supplied by them.

The holder of such information must prove that the goods declared correspond in every respect to those described in the information from the applicant.

Binding tariff information shall be valid for 6 years from the issue date of BTI. It shall be annulled where it is based on inaccurate or incomplete information from the applicant.

Binding Tariff Information shall cease to be valid:

(a) where an amendment is made in Turkish Customs Tariff Nomenclature and the information no longer conforms to the provisions laid down thereby

(b) where it is no longer compatible with the World Customs Organization's Harmonized System Nomenclature, measures about tariff position and Explanatory Notes to the Nomenclature of the Harmonised Commodity Description and Coding System because of amendments

(c) where the holder is notified of the amendment or revocation.

In the cases of (a) and (b) items, the date of invalidation is the date of publication of the changes mentioned in that items in the offical journal.

The holder of binding tarif information which ceases to be valid may still use that information for a period of six months from the date of publication or notification provided that he concluded binding contracts for the purchases or sale of the goods in question, on the basis of the binding information before that tariff measure was adopted. However, in the case of products for which an import, export or advance fixing certificate is submitted when customs formalities are carried out, the period of six months is replaced by the period of validity of the certificate.